

Dorothy Menasco

From: Janssen, Angela [ajanssen@telecomcounsel.com]
Sent: Wednesday, July 02, 2008 1:32 PM
To: Filings@psc.state.fl.us
Subject: Express Phone Service, Inc.
Attachments: FL Data Request Responses.pdf

Attached please find for filing data request responses for Express Phone Service, Inc. - Docket No. 080043-TX

Thanks-

Angela M. Janssen, Legal Assistant
Lance J.M. Steinhart, P.C.
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Alpharetta, Georgia 30005
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7/2/2008

DOCUMENT NUMBER-DATE
05757 JUL-28
FPSC-COMMISSION CLERK

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July 2, 2008

VIA E-FILING ONLY

Beth Salak, Director
Division of Competitive Markets & Enforcement
Florida Public Service Commission
2540 Shumard Oak Blvd.
Gunter Bldg.
Tallahassee, Florida 32399-0850
(850) 413-6770

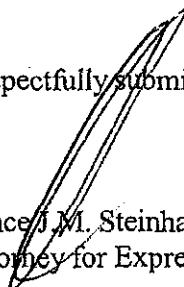
RE: Express Phone Service, Inc.
Docket No. 080043-TX

Dear Ms. Salak:

Pursuant to your letter dated April 1, 2008, enclosed please find an original of data request responses for Express Phone Service, Inc.

If you have any questions regarding this matter, please do not hesitate to call me. Thank you for your attention to this matter.

Respectfully submitted,


Lance J.M. Steinhart, Esq.
Attorney for Express Phone Service, Inc.

Enclosures
cc: Mr. Thomas Armstrong

DOCUMENT NUMBER-DATE

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General Data Requests for 080043-TX

1. Does Express Phone Service, Inc. Lifeline service in any other state? If so, please list the state and whether this service is provided through a wholesale local platform or through resale. In addition, have any of these states utility commissions received any complaints concerning Express Phone Service, Inc. service in that state? If so, please describe.

RESPONSE: Express Phone Service, Inc. currently offers LifeLine products in the AT&T services areas under Resale. To our knowledge there are no open complaints concerning Express Phone Service, Inc. in any of the states we provide service.

2. Has Express Phone been granted or denied ETC status in any other state? If so, please list the state and docket number in which ETC status was granted or denied. Has Express Phone Service filed for ETC status in any state and subsequently withdrawn the petition?

RESPONSE: Yes, Express Phone was granted ETC status in Alabama, Docket No. 27184. No petitions have been denied nor withdrawn in any other state.

3. According to 47 C.F.R. 54.201(d)(1), A company must offer the services that are supported by federal universal service support mechanisms either using its own facilities or a combination of its own facilities and resale of another carrier's services. Please provide any resale or Commercial agreements you currently have in Florida with other telecommunications carriers or signed evidence of the agreements.

RESPONSE: Please see attached Exhibit "A".

4. What facilities, planned or existing, does Express Phone Service, Inc. have in Florida in order to serve Florida customers?

RESPONSE: Express Phone does not own, operate, or provide service in the State of Florida through the use of its own facilities. Current plans call for Express Phone to continue to provide service to its end users through the leasing of switched port/loop combination UNE's (previously known as UNE-P) or through resale.

5. How many Florida residential and commercial customers does Express Phone presently serve?

RESPONSE: Express Phone currently has Florida customers as of 2,720 residential and 21 business.

DOCUMENT NUMBER-DATE

05757 JUL -2 8

FPSC-COMMISSION CLERK

6. According to 47 C.F.R. 54.202(d), "A common carrier seeking designation as an eligible telecommunications carrier under section 214(e)(6) for any part of tribal lands shall provide a copy of its petition to the affected tribal government and tribal regulatory authority, as applicable, at the time it files its petition with the Federal Communications Commission. In addition, the Commission shall send the relevant public notice seeking comment on any petition for designation as an eligible telecommunications carrier on tribal lands, at the time it is released, to the affected tribal government and tribal regulatory authority, as applicable, by overnight express mail." Are you requesting to provide service in any tribal areas?

RESPONSE: Express Phone is not requesting to provide service in any tribal areas.

7. Please provide examples about how Express Phone Service, Inc. advertises, using media of general distribution, the availability of the supported services and what the charges are for these services.

RESPONSE: Please see attached Exhibit "B".

8. Does Express Phone Service, Inc. provide service to its customers via a prepaid service? If so, what percentage of its customers receive their service via a prepaid service?

RESPONSE: Yes. At present, 100% of Express Phone's service is provided on a prepaid basis.

9. What is the average customer bill for an Express Phone Service, Inc. residential telephone customer? In your response, please include the jurisdictions that this information is obtained from, and if there are variances in the bills pertaining to Florida customers, delineate those differences.

RESPONSE: Express Phone's average residential customer bill is \$46.08 including taxes & surcharges. This calculation is generated monthly based on our entire active customer database.

10. As a condition of receiving local service, are Express Phone Service, Inc. residential customers required to subscribe to Express Phone Service, Inc. long-distance services?

RESPONSE: No. Customers have the ability to subscribe to a plan that provides basic dial tone service, which does not require subscription to Express Phone's long distance service.

11. What specific plans does Express Phone Service, Inc. have for advertising its offering of Lifeline Service in Florida?

RESPONSE: Express Phone utilizes Agent payment locations for store signs and brochures. Periodically advertising is done through local TV, Radio Stations, newspaper ads and/or trade magazines.

The information provided to the customers will be the information as shown in both English and Spanish on the Florida PSC website for Lifeline and Linkup.

12. If Express Phone Service, Inc. receives an ETC designation in Florida, approximately how long will it take for Express Phone Service, Inc. to offer Lifeline service in the area in which it receives the ETC designation? Please elaborate on any extended or special circumstances.

RESPONSE: Express Phone plans to provide Lifeline service within 60 days of ETC designation.

13. Express Phone's petition requests ETC status in non-rural areas of BellSouth/AT&T, Embarq, and Verizon. All of Embarq's Florida service area is considered rural for universal service purposes. If Express Phone is requesting on non rural areas for ETC status, its petition will have to be modified to eliminate the request in Embarq's service area. Does Express Phone only request ETC status in non-rural areas as stated in paragraph 12 of its application?

RESPONSE: No. Express Phone requests ETC status in non-rural and rural areas of BellSouth/AT&T, Embarq, and Verizon.

14. Describe Express Phone Service, Inc.'s local usage plans pursuant to 47 C.F.R. 54.101(a)(2). If phone service is offered in a bundled package, please describe and enumerate the wire line local component (charge for local phone service) for which universal service compensation would be based on?

RESPONSE: Express Phone's product offerings incorporate customer local usage into its basic price. We currently do not charge extra fee's for minutes of usage in extended local calling areas. Once ETC certified, Express Phone intends to pass through the appropriate credits reducing the monthly recurring price for LifeLine approved customers.

15. Describe the access Express Phone Service, Inc. plans to provide to emergency services, such as 911 and enhanced 911 as defined in 47 C.F.R. 54.101(a)(5).

RESPONSE: Express Phone will offer the use of the same 911 services to its end users as those offered by the ILECs to their own end users.

16. Do Express Phone Service, Inc.'s customers have access to competitive directory assistance providers, as defined as by 47 C.F.R. 54.101(a)(8).

RESPONSE: As a prepaid provider of telephone service, Express Phone routinely blocks access to services that require billing in arrears. However, Express Phone plans to comply with 47 C.F.R. 54.101(a)(8) by providing Lifeline customers, upon request, access to competitive directory assistance services.

17. Describe the toll-limitation features of Express Phone Service, Inc.. See 47 C.F.R. 54.101(a)(9).

RESPONSE: As a prepaid provider of residential service, Express Phone routinely orders toll restriction, which, with the exception of toll free numbers, blocks access to all 1+ dialing patterns. Pursuant to 47 C.F.R. 54.101(a)(9), toll restriction is provided at no charge.

18. According to 47 C.F.R. 54.101(c):

A. state commission may grant the petition of a telecommunications carrier that is otherwise eligible to receive universal service support under Sec. 54.201, if the party is requesting additional time to complete the network upgrades needed to provide single-party service, access to enhanced 911 service, or toll limitation. If such petition is granted, the otherwise eligible communications carrier will be permitted to receive universal service support for the duration of the period designated by the state commission.

If you will be making such a request, what time frame will be necessary for Express Phone Service, Inc. to accomplish these network upgrades? Please include in your response all areas for which you are seeking ETC designation.

RESPONSE: Not Applicable.

19. Pursuant to Florida Statutes Title XXVII, Chapter 364.025 (2), the Florida Legislature has determined that each telecommunication company should contribute its fair share to the support of Florida's universal service objectives and carrier-of-last-resort obligations. Please elaborate on how Express Phone Service, Inc. plans on fulfilling its responsibility of being the carrier-of-last-resort?

RESPONSE: Applicant acknowledges it shall provide equal access if all other ETCs in the Designated Service Area relinquish their designations pursuant to section 214(e) of the Telecommunications Act of 1996. The FCC's ETC Order does not impose a general equal access requirement on ETC applicants at this time, but instead suggests the applicants acknowledge that an ETC applicant may be required to provide equal access to long distance carriers in their designated service area in the event that no other ETC is providing equal access within the service area. Applicant acknowledges this potential and will abide by the requirement should it occur in the future.

20. Because of the significance of being the carrier-of-last-resort, would you be willing to sign an affidavit attesting to your critical responsibilities?

RESPONSE: Yes. Express Phone is willing to sign an affidavit attesting to Express Phone's critical responsibilities.

21. Does Express Phone Service, Inc. understand that there may be an audit of the use of universal service funds and that the *eligible telecommunications service designation* is reviewed annually by state commissions?

RESPONSE: Express Phone Service, Inc. understands that there may be an audit of the use of universal service funds and that the *eligible telecommunications service designation* is reviewed annually by state commissions.

22. Does Express Phone Service, Inc. have any outstanding complaints at the Federal Communications Commission? If yes, please provide a synopsis of these complaints.

RESPONSE: Express Phone does not have any outstanding complaints at the Federal Communications Commission.

23. Is Express Phone Service, Inc.'s account current with the Federal Communications Commission in regards to regulatory fees? If not, please explain what steps, if any, are being taken to resolve/rectify this situation.

RESPONSE: To the best of Express Phone's knowledge, Express Phone is up to date on all regulatory fees.

24. Is Express Phone Service, Inc.'s account current with the Universal Service Administrative Company in regards to universal service contributions?

RESPONSE: To the best of Express Phone's knowledge, Express Phone is up to date on all universal service contributions.

25. Please provide a Certification attesting to the best of your knowledge, information and belief, all statements of fact contained in the request are correct statements of the business and affairs of the requesting carrier with respect to each and every matter set forth in this request.

RESPONSE: Please see attached Exhibit "C"

26. Does Express Phone Service, Inc. understand that any resold Lifeline, Link-Up or TLS service purchased through AT&T Resale Services cannot be claimed by Express Phone Teleconnect as access lines eligible for reimbursement from USAC?

RESPONSE: Express Phone Service, Inc. understands that any resold Lifeline, Link-Up or TLS service purchased through AT&T Resale Services cannot be claimed by Express Phone Service, Inc. as access lines eligible for reimbursement from USAC.

27. Please provide a list of each wire center which Express Phone Service, Inc. is requesting ETC status in Florida.

RESPONSE: Please see attached Exhibit "D"

28. Please provide Express Phone Service, Inc.'s corporate structure.

RESPONSE: The Company is a stand-alone entity, owned by two individuals, Tom Armstrong and William Kloss.

29. Please provide a list of Express Phone's owners or corporate officers and indicate if any are also owners or corporate officers of any other Telecommunication Companies.

RESPONSE: Thomas M. Armstrong, President. Mr. Armstrong and Mr. Kloss are also owners of Digital Express, Inc., a Florida ALEC; and Title Pawn Express, Inc., an Alabama CLEC. Mr. Kloss is also an officer of those two companies.

30. Please provide an example of a typical Express Phone Service, Inc. residential and business customer bill.

RESPONSE: Please see attached Exhibit "E"

31. Please provide 2006 Financial Statements for Express Phone Service, Inc.

RESPONSE: Please see attached Exhibit "F".

32. Will Express Phone Service, Inc. seek TLS reimbursement from USAC if granted ETC status? If yes, provide a detailed list of the incremental costs it will be claiming.

RESPONSE: Yes, a detailed list of the incremental costs it will be claiming is as follows:

| | |
|---|--------|
| One time installation charge | \$7.82 |
| Monthly recurring charge | \$3.87 |
| Cost to administer per customer/per month | \$0.50 |

33. Will Express Phone Service, Inc. seek Link-Up reimbursement from USAC if granted ETC status? If yes, list the amount per customer Express Phone Service, Inc. would be claiming.

RESPONSE: Yes, Link-Up reimbursement will be claimed in the amount of \$30.00 per customer, or the highest amount allowable.

34. Will Express Phone Service, Inc. seek Lifeline reimbursement from USAC if granted ETC status? If yes, list the amount per customer Express Phone Service, Inc. would be claiming.

RESPONSE: Yes, Lifeline reimbursement will be claimed in the amount of \$13.50 per customer, per month, or the highest amount allowable.

35. Does Express Phone Service, Inc. provide service to customers using bundled packages? If so, will Express Phone Service, Inc. provide the \$13.50 Lifeline discount to any bundle a customer chooses?

RESPONSE: Yes, service is provided in bundled packages, and Lifeline discounts will apply to any bundle that a customer chooses.

36. Does Express Phone Service, Inc. understand that Florida ETCs provide a non-reimbursable \$3.50 credit per month to each Lifeline customer's bill in addition to the Federal \$10.00 reimbursement credit?

RESPONSE: Yes, Applicant understands that Florida ETCs provide a non-reimbursable \$3.50 credit per month to each Lifeline customer's bill in addition to the Federal \$10.00 reimbursement credit.

37. Does Express Phone Service, Inc. understand that Florida's Lifeline program provides that if a Lifeline customer is no longer eligible for Lifeline, the ETC must provide a 30% monthly discount off its local rate to that customer for a period of 12 months at the ETCs expense?

RESPONSE: Yes, Applicant understands that Florida's Lifeline program provides that if a Lifeline customer is no longer eligible for Lifeline, the ETC must provide a 30% monthly discount off its local rate to that customer for a period of 12 months at the ETCs expense.

38. Please provide Express Phone Service, Inc.' purpose for requesting ETC status in Florida. What does the company hope to achieve?

RESPONSE: Express Phone Service, Inc.'s purpose for requesting ETC status in Florida is to make more eligible consumers aware of the Lifeline and Link-Up programs, and to provide such service at a discounted rate, by applying the credit amounts, and the additional \$3.50 Florida ETC credit.

EXHIBITS

- Exhibit A – Evidence of UNE Agreements
- Exhibit B – Product Offering
- Exhibit C – Certification
- Exhibit D – Wire Centers
- Exhibit E – Sample Residential and Business Customer Bill
- Exhibit F – Financial Statements

Exhibit A – Evidence of UNE Agreements



BellSouth Telecommunications, Inc.
150 South Monroe Street
Suite 400
Tallahassee, Florida 32301

Jerry.Hendrix@bellsouth.com

Jerry D. Hendrix
Vice President
Regulatory Relations

Phone: (850) 577-5550
Fax: (850) 224-6073

November 2, 2006

Mrs. Blanca S. Bayo
Director, Division of the Commission
Clerk and Administrative Services
Florida Public Service Commission
2540 Shumard Oak Boulevard
Tallahassee, Florida 32399

060714-TP

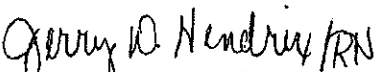
Re: Approval of the Resale Agreement by and between BellSouth Telecommunications, Inc.
("BellSouth") and Express Phone Service, Inc.

Dear Mrs. Bayo:

Please find enclosed for filing and approval the original and two copies of BellSouth
Telecommunications, Inc.'s Resale Agreement with Express Phone Service, Inc.

If you have any questions please do not hesitate to call Robyn Holland at (850) 577-5551.

Very truly yours,


Regulatory Vice President

DOCUMENT NUMBER-DATE

10149 NOV-28

FPSC-COMMISSION CLERK

BELLSOUTH® / CLEC Agreement

Customer Name: Express Phone Service, Inc.

| | |
|--|----|
| Express Phone Services, Inc. 2006 Resale | 2 |
| Table of Contents | 3 |
| General Terms and Conditions | 5 |
| Signature Page | 24 |
| Att 1 - Resale | 25 |
| Att 1 - Resale Discounts & Rates | 45 |
| Att 2 - Ordering | 54 |
| Att 3 - Billing | 62 |
| Att 4 - Performance Measurements | 71 |
| Att 5 - Disaster Recovery Plan | 73 |
| Att 6 - BFR and NBR Process | 82 |

Note: This page is not part of the actual signed contract/amendment, but is present for record keeping purposes only.

Resale Agreement
General Terms and Conditions
Signature Page

IN WITNESS WHEREOF, the Parties have executed this Agreement the day and year written below.

BellSouth Telecommunications, Inc.

By: Kristen E. Shore

Name: Kristen E. Shore

Title: Director

Date: 8/23/06

Express Phone Service, Inc.

By: Thomas M. Armstrong

Name: THOMAS M. ARMSTRONG

Title: PRESIDENT

Date: 8/23/06

Exhibit B – Product Offering

**HOME
PHONE
SERVICE**

EXPRESS PHONE SERVICE

126 Chenoweth Way, Valley Park, Georgia, FL 32207

First Class Presort
US Postage
PAID
Permit 374
Birmingham, AL

Call
Express Phone Service

1-877-889-9311

or 1-877-889-9312

**NO
MONEY
DOWN**

LIMITED TIME OFFER

Minimum 12 month contract
with 30 day notice period.

**NO
MONEY
DOWN**

HOME PHONE SERVICE

LIFELINE???

Most customers who receive Government assistance
will qualify for the Lifeline discount.

LIMITED TIME OFFER!

NO CREDIT CHECK

Everyone is Approved!

Plans available with

Caller ID and Call Waiting

**I GOT
A MONTH
FREE!
& YOU CAN
TOO!**



HOME PHONE SERVICE

Exhibit C – Certification

CERTIFICATION

State of Florida)
)ss
County of Escambia)

Thomas M. Armstrong makes under oath and says that he is the President of Express Phone Service, Inc.

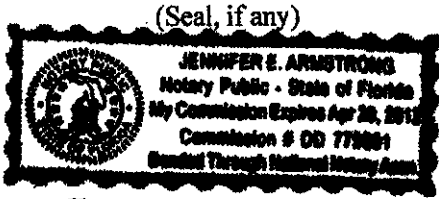
That he has examined the foregoing General Data Request Responses on behalf of Express Phone Service, Inc. and that to the best of his knowledge, information, and belief, all statements of fact contained in said General Data Request Responses are true, and the said General Data Request Responses is a correct statement of the business and affairs of Express Phone Service, Inc. with respect to each and every matter set forth in the General Data Request Responses.

Thomas M. Armstrong

Thomas M. Armstrong
President

State of Florida
County of Escambia

Signed and sworn to (or affirmed) before me on April 30, 2008, by Thomas M. Armstrong on behalf of Express Phone Service, Inc.



Jennifer E. Armstrong

Notary Public
April 20, 2012
My Commission Expires

Exhibit D – Wire Centers

Exhibit 1

| Company | RateCenter | Switch |
|--|------------|-------------|
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | ARCHER | ARCHFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | BOCA RATON | BCRTFLSADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | BROOKSVL | BKVLFLJFDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | BALDWIN | BLDWFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | BELLEGLADE | BLGLFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | BUNNELL | BNNLFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | BRONSON | BRSNFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | BOYNTONBCH | BYBHFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | COCOABEACH | CCBHFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | CEDAR KEYS | CDKYFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | CHIEFLAND | CFLDFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | CHIPLEY | CHPLFLJADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | CANTONMENT | CNTMFLLED1 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | COCOA | COCOFLMEDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | CROSS CITY | CSCYFLBARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | DEBARY | DBRYFLMARS1 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | DELAND | DELDFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | DELRAY BCH | DLBHFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | DELEON SPG | DLSPFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | DUNNELLO | DNLNFLWMRS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | DEERFLDBCH | DRBHFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | DAYTONABCH | DYBHFLPODS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | EAU GALLIE | EGLLFLIHDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | EASTORANGE | EORNFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | FLAGLERBCH | FLBHFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | FERNADNBCH | FRBHFLFPDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | FORTPIERCE | FTPRFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | GREENCVSPG | GCSPFLCNSD0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | GRACEVILLE | GCVLFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | GENEVA | GENVFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | GULFBREEZE | GLBRFLMCDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | GAINESVL | GSVLFLNW33E |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | HAVANA | HAVNFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | HOBE SOUND | HBSDFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | HOLLEYNVRR | HLNVFLMADS1 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | FTLAUDERDL | HLWDFLPEDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | HOLLYWOOD | HLWDFLWHDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | HOMESTEAD | HMSTFLNARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | HAWTHORNE | HWTHFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | JAY | JAY FLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | JACKSOLBCH | JCBHFLMA24E |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | JUPITER | JPTRFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | KEYSTN HTS | KYHGFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | LAKE CITY | LKCYFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | LYNN HAVEN | LYHNFLOHDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | MICANOPY | MCNPFLMARS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | MIDDLEBURG | MDBGFLPMDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | MIAMI | MIAMFLWMDS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | MELBOURNE | MLBRFLMADS0 |
| BELLSOUTH TELECOMM INC DBA SOUTHERN BELL TEL & TEL | MILTON | MLTNFLRADS0 |

VERIZON FLORIDA INC.
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MYAKKA MYCYFLXA32H
NORTH PORT NRPTFLXA42H
TAMPAWST OLDSFLXA85H
POLK CITY PKCYFLXARSA
BRADENTON PLSLFLXA79H
HAINESCITY POINFLXARSA
PALMETTO PRSHFLXARSA
PLANT CITY PTCYFLXA75H
STPETERSBG SPBGFLXS86H
TAMPA TAMPFLXA1JB
CLEARWATER TAMPFLXAW44
NWPTRICHEY TAMPFLXAW44
SARASOTA TAMPFLXAW44
TAMPACEN TAMPFLXEDS0
TARPON SPG TRSPFLXA93H
VENICE VENCFLXSDS0
WINTER HVN WNHNFLXC29H
ZEPHYRHILS ZPHYFLXA78H

Exhibit E – Sample Residential and Business Customer Bill



Express Phone Service
PO BOX 17902
Pensacola, FL 32522-7902

Return Service Requested

Check here for change of address (see back for details.)

FRANCINE ARMSTRONG
8160 Briese LN
Pensacola FL 32514-3805

Invoice Information

Account Number: 501359
Invoice Number: 186635
Billing Date: 4/25/2008
Due Date: 5/10/2008
Total Due: \$116.31
Amount Enclosed: \$

Accounts not paid by due date are subject to interruption of service.
Please put your Account Number and Drivers License Number on your check and make payable to Express Phone Service

Check here to pay by credit card (complete reverse side)

EXPRESS PHONE SERVICE
PO BOX 17902
PENSACOLA, FLORIDA 32522-7902

Please detach and return above portion with your payment

Invoice Information

Account Number: 501359
Invoice Number: 186635
Billing Period Ending: 4/25/2008
Due Date: 5/10/2008
Total Due: \$116.31

Summary of Charges

Balance Information
Past Due Balance: 103.71
Payments Received - Thank you!: -103.71
Balance Forward: 0.00

New Charges
New Usage Charges: 12.25
Recurring Charges: 91.60
Taxes and Surcharges: 12.46
Total New Charges: 116.31
Total Amount Due: 116.31

Detail of New Charges

| Payments | | Date Received | Amount | | |
|--|--|---------------|------------------|-----------|----------------|
| Description | | | | | |
| Payment Received, Thank you! | | 4/10/08 | -103.71 | | |
| Total Payments | | | -\$103.71 | | |
| Taxes, Regulatory Fees, and Other Assessments | | | Amount | | |
| Description | | | | | |
| 911 Surcharge | | | 1.00 | | |
| Federal Excise Tax | | | 2.77 | | |
| Federal TRS Fund | | | 0.22 | | |
| Federal Universal Service Fund | | | 2.96 | | |
| FL Gross Receipts Tax | | | 2.45 | | |
| FL Telecom Relay System Fund | | | 0.22 | | |
| Local Communications Svc. Tax | | | 2.84 | | |
| Total Taxes, Regulatory Fees, and Other Assessments | | | \$12.48 | | |
| Recurring Charges | | From Date | To Date | Unit Rate | Price |
| Number: (850) 474-3682 | | | | | |
| Express 100 | | 5/10/08 | 6/09/08 | 39.95 | 39.95 |
| FCC Subscriber Line Charge | | 5/10/08 | 6/09/08 | 6.50 | 6.50 |
| Memory Call - Residential | | 5/10/08 | 6/09/08 | 6.95 | 6.95 |
| Message Waiting Indicator - MemoryCall | | 5/10/08 | 6/09/08 | 2.00 | 2.00 |
| Regulatory Recover Fee | | 5/10/08 | 6/09/08 | 1.95 | 1.95 |
| Subtotal for Number: (850) 474-3682 | | | | | \$57.35 |
| Number: (850) 951-8435 | | | | | |
| Express Basic - Sprint | | 5/10/08 | 6/09/08 | 23.80 | 23.80 |
| FCC Subscriber Line Charge | | 5/10/08 | 6/09/08 | 6.50 | 6.50 |
| Non-published | | 5/10/08 | 6/09/08 | 3.95 | 3.95 |



Services are provided by:
Express Phone Service, Inc
Digital Express, Inc
Title Pawn Express, Inc

Important Messages

Customer Service Contact Numbers:

Local: 432-4588/4688

Toll Free: 1-877-889-9311/9312

Have you mis-placed your invoice and you aren't sure how much is due or when? Need to leave a message or experiencing trouble with your phone or some of its features? Now you can access your account information 24 hours a day, 7 days a week through our automated system by dialing 444-9725.

EXPRESS IS NOW PART OF MONEY GRAM! Now you can make a payment at most participating Wal-Marts and wherever Money Gram is accepted. Use Receive Code 5735 and provide your phone number.

Unlimited Long Distance

Tired of losing minutes because of unexplained fees on a calling card only to find out you have no money or minutes left? For just \$18.95 a month you can enjoy having True UNLIMITED LONG DISTANCE!!!! No hidden fees or restrictions. Call anywhere in the 48 states. ANYTIME!

Visit any of our Agent Locations and get your long distance activated TODAY.

\$10.95 INTERNET SERVICE

Unlimited access and Local access number
or try our new

\$2.45 INTERNET SERVICE

with 8 hours of usage per month

SEE YOUR EXPRESS PHONE SERVICE AGENT AND
SIGN UP NOW!

Questions? Please Call Customer Service
(850) 432-4588 or (850) 432-4688



Invoice Date
4/25/2008

Account Number
501359

Invoice Number
186636

Detail of New Charges, cont'd

Subtotal for Number: (850) 951-0435 \$34.25
Total Recurring Charges \$91.60

FRANCINE ARMSTRONG
8160 Brieese LN
Pensacola FL 32514
Account Number 501359

Management Reports

Usage by Category

| Description | Calls | Minutes | Charge |
|-------------------------|-------|---------|--------|
| Usage - LD - Interstate | 25.00 | 311.20 | 10.45 |
| Usage - LD - IntraState | 1.00 | 1.00 | 0.09 |
| Usage - LD - IntraState | 4.00 | 19.80 | 1.70 |
| | 30.00 | 332.00 | 12.25 |

Free Minutes

| Description | Total Minutes |
|-----------------|------------------|
| LD - Interstate | 99 |
| LD - IntraState | 1 |

Long Distance Usage

850.474.3682

| # | Date | Time | Called # | Location | Mins | Amt |
|----|---------|--------|--------------|-----------------------|-------|--------|
| 1 | 3/27/08 | 08:05P | 865.223.9744 | , TN | 1.00 | 0.0000 |
| 2 | 3/28/08 | 01:19P | 904.392.1181 | St Augustine, FL | 1.00 | 0.0000 |
| 3 | 3/29/08 | 12:02P | 228.388.8250 | Biloxi, MS | 22.20 | 0.0000 |
| 4 | 3/29/08 | 02:39P | 228.388.8250 | Biloxi, MS | 8.40 | 0.0000 |
| 5 | 3/31/08 | 11:45A | 228.388.8250 | Biloxi, MS | 12.40 | 0.0000 |
| 6 | 3/31/08 | 12:02P | 228.388.8250 | Biloxi, MS | 22.20 | 0.0000 |
| 7 | 3/31/08 | 03:38P | 228.388.8250 | Biloxi, MS | 11.80 | 0.0000 |
| 8 | 3/31/08 | 06:28P | 865.223.9744 | , TN | 8.40 | 0.0000 |
| 9 | 4/06/08 | 09:49A | 865.223.9744 | , TN | 38.40 | 1.3200 |
| 10 | 4/07/08 | 01:39P | 904.692.4480 | Hastings, FL | 15.40 | 1.3800 |
| 11 | 4/07/08 | 02:55P | 228.388.8250 | Biloxi, MS | 1.00 | 0.0500 |
| 12 | 4/07/08 | 04:34P | 865.223.9744 | , TN | 3.80 | 0.1800 |
| 13 | 4/07/08 | 05:38P | 865.223.9744 | , TN | 7.40 | 0.3700 |
| 14 | 4/07/08 | 08:26P | 828.649.3661 | Marshall, NC | 14.40 | 0.7100 |
| 15 | 4/08/08 | 03:37P | 850.413.6454 | Tallahassee, FL | 1.60 | 0.1500 |
| 16 | 4/08/08 | 03:41P | 850.413.6454 | Tallahassee, FL | 1.80 | 0.1700 |
| 17 | 4/08/08 | 05:42P | 865.223.9744 | , TN | 1.00 | 0.0500 |
| 18 | 4/09/08 | 07:08P | 865.223.9744 | , TN | 4.80 | 0.2400 |
| 19 | 4/10/08 | 02:30P | 828.649.3661 | Marshall, NC | 82.20 | 4.0300 |
| 20 | 4/11/08 | 01:49P | 828.649.3661 | Marshall, NC | 26.20 | 1.2900 |
| 21 | 4/11/08 | 07:00P | 865.223.9744 | , TN | 1.00 | 0.0500 |
| 22 | 4/11/08 | 08:31P | 865.223.9744 | , TN | 8.80 | 0.4400 |
| 23 | 4/11/08 | 08:07P | 205.987.0444 | Birmingham, AL | 3.00 | 0.1500 |
| 24 | 4/11/08 | 08:26P | 205.987.0444 | Birmingham, AL | 2.40 | 0.1200 |
| 25 | 4/11/08 | 09:29P | 865.223.9744 | , TN | 21.20 | 1.0400 |
| 26 | 4/15/08 | 08:25A | 228.218.1285 | Pascagoula, MS | 4.20 | 0.2100 |
| 27 | 4/15/08 | 09:44A | 205.324.1934 | Birmingham, AL | 2.00 | 0.1000 |
| 28 | 4/17/08 | 07:41A | 850.865.0392 | Fort Walton Beach, FL | 1.00 | 0.0900 |
| 29 | 4/19/08 | 05:24P | 865.223.9744 | , TN | 1.00 | 0.0500 |
| 30 | 4/20/08 | 10:45A | 865.223.9744 | , TN | 1.00 | 0.0500 |

Subtotal 332.00 12.25



Express Phone Service
PO BOX 17902
Pensacola, FL 32522-7902

Return Service Requested

Check here for change of address (see back for details.)

Discount Cigarette Superstore
124 E Nine Mile RD
Pensacola FL 32534-3141

Invoice Information

Account Number: 500864
Invoice Number: 186631
Billing Date: 4/25/2008
Due Date: 5/10/2008
Total Due: \$230.47
Amount Enclosed: \$

Accounts not paid by due date are subject to interruption of service.
Please put your Account Number and Drivers License Number on your check and make payable to Express Phone Service

Check here to pay by credit card (complete reverse side)

EXPRESS PHONE SERVICE
PO BOX 17902
PENSACOLA, FLORIDA 32522-7902

Please detach and return above portion with your payment

Invoice Information

Account Number: 500864
Invoice Number: 186631
Billing Period Ending: 4/25/2008
Due Date: 5/10/2008
Total Due: \$230.47

Summary of Charges

Balance Information
Past Due Balance: 232.48
Payments Received - Thank you: -232.48
Balance Forward: 0.00

New Charges
New Usage Charges: 4.23
Recurring Charges: 191.60
Taxes and Surcharges: 34.64
Total New Charges: 230.47
Total Amount Due: 230.47

Detail of New Charges

Payments

| Description | Date Received | Amount |
|------------------------------|---------------|----------------|
| Payment Received, Thank you! | 4/07/08 | -232.48 |
| Total Payments | | -232.48 |

Taxes, Regulatory Fees, and Other Assessments

| Description | Amount |
|--|----------------|
| 911 Surcharge | 1.30 |
| Federal Excise Tax | 5.76 |
| Federal TRS Fund | 0.27 |
| Federal Universal Service Fund | 3.42 |
| FL Gross Receipts Tax | 4.59 |
| FL State Business Tax | 13.34 |
| FL Telecom Relay System Fund | 0.33 |
| Local Communications Svc. Tax | 5.33 |
| Total Taxes, Regulatory Fees, and Other Assessments | \$34.64 |

Recurring Charges

| Number: (850) 505-0706 | From Date | To Date | Unit Rate | Price |
|--|-----------|---------|-----------|----------------|
| Express Business FL | 5/10/08 | 6/09/08 | 44.95 | 44.95 |
| FCC Subscriber Line Charge | 5/10/08 | 6/09/08 | 7.00 | 7.00 |
| Memory Call - Business | 5/10/08 | 6/09/08 | 12.95 | 12.95 |
| Message Waiting Indicator - Memory Call | 5/10/08 | 6/09/08 | 2.00 | 2.00 |
| Regulatory Recover Fee | 5/10/08 | 6/09/08 | 1.95 | 1.95 |
| Subtotal for Number: (850) 505-0706 | | | | \$68.85 |

| Number: (850) 505-9407 | From Date | To Date | Unit Rate | Price |
|----------------------------|-----------|---------|-----------|-------|
| Express Business FL | 5/10/08 | 6/09/08 | 44.95 | 44.95 |
| FCC Subscriber Line Charge | 5/10/08 | 6/09/08 | 7.00 | 7.00 |



Services are provided by:
Express Phone Service, Inc
Digital Express, Inc
Title Pawn Express, Inc

Important Messages

Customer Service Contact Numbers:

Local: 432-4588/4688
Toll Free: 1-877-889-9311/9312

Have you mis-placed your invoice and you aren't sure how much is due or when? Need to leave a message or experiencing trouble with your phone or some of its features? Now you can access your account information 24 hours a day, 7 days a week through our automated system by dialing **444-9725**.

EXPRESS IS NOW PART OF MONEY GRAM! Now you can make a payment at most participating Wal-Marts and wherever Money Gram is accepted. Use **Receive Code 5735** and provide your phone number.

Unlimited Long Distance

Tired of losing minutes because of unexplained fees on a calling card only to find out you have no money or minutes left? For just \$18.95 a month you can enjoy having **True UNLIMITED LONG DISTANCE!!!** No hidden fees or restrictions. **Call anywhere in the 48 states. ANYTIME!** Visit any of our Agent Locations and get your long distance activated **TODAY.**

\$10.95 INTERNET SERVICE

Unlimited access and Local access number
or try our new

\$2.45 INTERNET SERVICE

with 8 hours of usage per month

SEE YOUR EXPRESS PHONE SERVICE AGENT AND SIGN UP NOW!

Questions? Please Call Customer Service
(850) 432-4588 or (850) 432-4688



Invoice Date
4/25/2008

Account Number
500864

Invoice Number
186631

Detail of New Charges, cont'd

| Recurring Charges continued | | | | | |
|---|-----------|---------|-----------|-------|-----------------|
| | From Date | To Date | Unit Rate | Price | |
| Memory Call - Business | 5/10/08 | 6/09/08 | 12.95 | 12.95 | |
| Message Waiting Indicator - Memory Call | 5/10/08 | 6/09/08 | 2.00 | 2.00 | |
| Regulatory Recover Fee | 5/10/08 | 6/09/08 | 1.95 | 1.95 | |
| Subtotal for Number: (850) 505-9407 | | | | | \$68.89 |
| Number: (850) 505-8738 | | | | | |
| | From Date | To Date | Unit Rate | Price | |
| Express Business FL | 5/10/08 | 6/09/08 | 44.95 | 44.95 | |
| FCC Subscriber Line Charge | 5/10/08 | 6/09/08 | 7.00 | 7.00 | |
| Regulatory Recover Fee | 5/10/08 | 6/09/08 | 1.95 | 1.95 | |
| Subtotal for Number: (850) 505-8738 | | | | | \$53.90 |
| Total Recurring Charges | | | | | \$181.60 |

Discount Cigarette Superstore
124 E Nine Mile RD
Pensacola FL 32534
Account Number 500864

Management Reports

Usage by Category

| Description | Calls | Minutes | Charge |
|--------------------------|--------------|--------------|-------------|
| Usage - LD - Interstate | 19.00 | 66.00 | 3.45 |
| Usage - LD - Intra-state | 6.00 | 6.00 | 0.78 |
| | 25.00 | 74.00 | 4.23 |

Long Distance by State

| State | Calls | Mins | Charge | Avg Length | Avg Cost | Avg Rate |
|-------|--------------|--------------|-------------|------------|----------|----------|
| AL | 5.00 | 12.80 | 0.68 | 2.56 | 0.14 | 0.050 |
| CO | 2.00 | 4.60 | 0.25 | 2.30 | 0.13 | 0.050 |
| FL | 6.00 | 8.00 | 0.78 | 1.33 | 0.13 | 0.050 |
| GA | 1.00 | 1.00 | 0.06 | 1.00 | 0.06 | 0.050 |
| MS | 4.00 | 30.40 | 1.54 | 7.60 | 0.39 | 0.050 |
| NJ | 1.00 | 1.00 | 0.06 | 1.00 | 0.06 | 0.050 |
| TN | 6.00 | 18.20 | 0.85 | 2.70 | 0.14 | 0.050 |
| | 25.00 | 74.00 | 4.23 | | | |

Long Distance by Line

| TN | Calls | Mins | Charge |
|------------|--------------|--------------|-------------|
| 8505050706 | 17.00 | 55.60 | 3.24 |
| 8505059407 | 8.00 | 18.40 | 0.99 |
| | 25.00 | 74.00 | 4.23 |

Daily Summary

| Date | Calls | Mins | Charge |
|-----------|--------------|-------|-------------|
| 3/27/2008 | 1 | 1.00 | 0.06 |
| 3/28/2008 | 1 | 1.00 | 0.06 |
| 4/2/2008 | 1 | 1.80 | 0.10 |
| 4/3/2008 | 2 | 24.60 | 1.23 |
| 4/8/2008 | 1 | 1.00 | 0.10 |
| 4/9/2008 | 1 | 3.60 | 0.19 |
| 4/10/2008 | 4 | 14.20 | 0.74 |
| 4/11/2008 | 2 | 2.60 | 0.25 |
| 4/13/2008 | 7 | 9.20 | 0.71 |
| 4/16/2008 | 1 | 1.00 | 0.06 |
| 4/17/2008 | 1 | 4.00 | 0.21 |
| 4/18/2008 | 2 | 3.80 | 0.21 |
| 4/21/2008 | 1 | 6.20 | 0.31 |
| | 74.00 | | 4.23 |

Most Expensive Calls

| From | To | Mins | Charge |
|------------|------------|-------|--------|
| 8505050706 | 2282181285 | 14.00 | 0.70 |
| 8505050706 | 2282181285 | 10.60 | 0.53 |

Management Reports

Most Expensive Calls continued

| From | To | Mins | Charge |
|------------|------------|--------------|-------------|
| 8505050706 | 8652239744 | 10.60 | 0.53 |
| 8505059407 | 2513380940 | 6.20 | 0.31 |
| 8505050706 | 2282181285 | 4.00 | 0.21 |
| 8505050706 | 3056852949 | 2.20 | 0.21 |
| 8505059407 | 3034496147 | 3.60 | 0.19 |
| 8505059407 | 2519627297 | 2.80 | 0.15 |
| 8505050706 | 8139722250 | 1.80 | 0.15 |
| 8505050706 | 3056852949 | 1.20 | 0.12 |
| | | 56.80 | 3.10 |

Longest Calls

| From | To | Mins | Charge |
|------------|------------|--------------|-------------|
| 8505050706 | 2282181285 | 14.00 | 0.70 |
| 8505050706 | 2282181285 | 10.60 | 0.53 |
| 8505050706 | 8652239744 | 10.60 | 0.53 |
| 8505059407 | 2513380940 | 6.20 | 0.31 |
| 8505050706 | 2282181285 | 4.00 | 0.21 |
| 8505059407 | 3034496147 | 3.60 | 0.19 |
| 8505059407 | 2519627297 | 2.80 | 0.15 |
| 8505050706 | 3056852949 | 2.20 | 0.21 |
| 8505050706 | 2282181285 | 1.80 | 0.10 |
| 8505059407 | 3343617927 | 1.80 | 0.10 |
| | | 57.60 | 3.03 |

Frequently Called Cities

| TN | Calls | Mins | Charge |
|----------------|--------------|-------------|--------|
| Powell, TN | 4 | 4.00 | 0.24 |
| Pascagoula, MS | 4 | 30.40 | 1.54 |
| Miami, FL | 4 | 5.40 | 0.53 |
| , TN | 2 | 12.20 | 0.62 |
| Denver, CO | 2 | 4.60 | 0.25 |
| Tampa, FL | 2 | 2.60 | 0.25 |
| Montgomery, AL | 1 | 1.00 | 0.06 |
| Mobile, AL | 1 | 6.20 | 0.31 |
| Marletta, GA | 1 | 1.00 | 0.06 |
| Lillian, AL | 1 | 2.80 | 0.15 |
| | 70.20 | 4.91 | |

Frequently Called Numbers

| TN | Calls | Mins | Charge |
|------------|--------------|-------------|--------|
| 2282181285 | 4 | 30.40 | 1.54 |
| 8659476058 | 4 | 4.00 | 0.24 |
| 3056852949 | 3 | 4.40 | 0.43 |
| 8139722250 | 2 | 2.60 | 0.25 |
| 8652239744 | 2 | 12.20 | 0.62 |
| 7864023326 | 1 | 1.00 | 0.10 |
| 6788134722 | 1 | 1.00 | 0.06 |
| 3343617927 | 1 | 1.80 | 0.10 |
| 3343245169 | 1 | 1.00 | 0.06 |
| 3034496147 | 1 | 3.60 | 0.19 |
| | 62.00 | 3.59 | |

Long Distance Usage

850.505.0706

| # | Date | Time | Called # | Location | Mins | Amt |
|---|---------|--------|--------------|----------------|-------|--------|
| 1 | 3/27/08 | 10:56A | 303.442.9157 | Denver, CO | 1.00 | 0.0600 |
| 2 | 3/28/08 | 02:31P | 334.324.5169 | Montgomery, AL | 1.00 | 0.0600 |
| 3 | 4/02/08 | 10:36A | 228.218.1285 | Pascagoula, MS | 1.80 | 0.1000 |
| 4 | 4/03/08 | 01:52P | 228.218.1285 | Pascagoula, MS | 10.60 | 0.5300 |
| 5 | 4/03/08 | 02:32P | 228.218.1285 | Pascagoula, MS | 14.00 | 0.7000 |
| 6 | 4/08/08 | 01:08P | 305.685.2949 | Miami, FL | 1.00 | 0.1000 |
| 7 | 4/10/08 | 02:27P | 251.363.8776 | Brewton, AL | 1.00 | 0.0600 |
| 8 | 4/10/08 | 04:23P | 865.223.9744 | , TN | 10.60 | 0.5300 |



Invoice Date
4/25/2008

Account Number
500864

Invoice Number
186631

Long Distance Usage, cont'd

850.505.0706

| # | Date | Time | Called # | Location | Mins | Amt |
|----|---------|--------|--------------|----------------|------|--------|
| 9 | 4/10/08 | 04:36P | 865.223.9744 | , TN | 1.60 | 0.0900 |
| 10 | 4/11/08 | 10:40A | 813.972.2250 | Tampa, FL | 1.00 | 0.1000 |
| 11 | 4/11/08 | 10:40A | 813.972.2250 | Tampa, FL | 1.60 | 0.1500 |
| 12 | 4/15/08 | 11:08A | 305.685.2949 | Miami, FL | 1.20 | 0.1200 |
| 13 | 4/15/08 | 11:09A | 786.402.3325 | Miami, FL | 1.00 | 0.1000 |
| 14 | 4/15/08 | 12:49P | 305.685.2949 | Miami, FL | 2.20 | 0.2100 |
| 15 | 4/16/08 | 02:59P | 678.613.4722 | Marietta, GA | 1.00 | 0.0600 |
| 16 | 4/17/08 | 12:00P | 228.218.1285 | Pascagoula, MS | 4.00 | 0.2100 |
| 17 | 4/18/08 | 10:46A | 973.303.3261 | Caldwell, NJ | 1.00 | 0.0600 |

Subtotal 55.60 3.24

850.505.9407

| # | Date | Time | Called # | Location | Mins | Amt |
|---|---------|--------|--------------|----------------|------|--------|
| 1 | 4/09/08 | 12:21P | 303.448.6117 | Denver, CO | 3.60 | 0.1900 |
| 2 | 4/10/08 | 03:56P | 865.947.8058 | Powell, TN | 1.00 | 0.0600 |
| 3 | 4/15/08 | 03:48P | 865.947.8058 | Powell, TN | 1.00 | 0.0600 |
| 4 | 4/15/08 | 03:56P | 865.947.8058 | Powell, TN | 1.00 | 0.0600 |
| 5 | 4/15/08 | 04:07P | 865.947.8058 | Powell, TN | 1.00 | 0.0600 |
| 6 | 4/15/08 | 05:11P | 334.361.7927 | Prattville, AL | 1.80 | 0.1000 |
| 7 | 4/18/08 | 11:30A | 251.962.7297 | Lillian, AL | 2.80 | 0.1500 |
| 8 | 4/21/08 | 02:01P | 251.338.0940 | Mobile, AL | 6.20 | 0.3100 |

Subtotal 18.40 0.99

Exhibit F – Financial Statements

EXPRESS PHONE SERVICE, INC.
FINANCIAL STATEMENTS
DECEMBER 31, 2006

RANDALL L. SANSOM, C.P.A., P.A.
87 Baybridge Park
Gulf Breeze, FL 32561
(850) 932-5335 FAX (850) 934-1310

March 15, 2007

Express Phone Service, Inc.
Pensacola, FL 32501

To the Shareholders of Express Phone Service, Inc.:

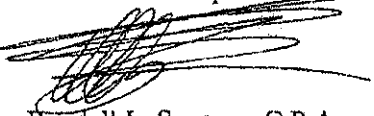
We have compiled the accompanying statement of assets and liabilities-income tax basis of Express Phone Service, Inc. (an S corporation) as of December 31, 2006 and the related statement of revenues and expenses-income tax basis for the twelve months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. The financial statements have been prepared on the basis of accounting used by the Company for income tax purposes, which is a comprehensive basis of accounting other than generally accepted accounting principles.

A compilation is limited to presenting in the form of financial statements information that is the representation of management. We have not audited or reviewed the accompanying financial statements and, accordingly, do not express an opinion or any other form of assurance on them.

Management has elected to omit substantially all the disclosures ordinarily included in financial statements prepared on the income tax basis of accounting. If the omitted disclosures were included in the financial statements, they might influence the user's conclusions about the Company's assets, liabilities, revenues and expenses. Accordingly, these financial statements are not designed for those who are not informed about such matters.

The Company, with the consent of its shareholders has elected under the Internal Revenue Code to be an S corporation. In lieu of corporation income taxes, the shareholders of an S corporation are taxed on their proportionate share of the Company's taxable income. Therefore, no provision or liability for federal income taxes has been included in these financial statements.

We are not independent with respect to Express Phone Service, Inc.



Randall L. Sansom, C.P.A.
Randall L. Sansom, C.P.A., P.A.

Express Phone Service, Inc.
Statement of Assets and Liabilities-Income Tax Basis
December 31, 2006

| | Dec 31, 06 |
|--|----------------|
| ASSETS | |
| Current Assets | |
| Checking/Savings | |
| Checking-Bank of Pcla-103-52728 | 62,375.29 |
| Checking-Bank of Pcla-108-5771 | 20,593.01 |
| Checking-Bank of S.-106-38067 | 8,189.79 |
| Checking-Bank of the South-749 | 79,845.10 |
| Checking-Warrington Bank-102 | 23,654.22 |
| Savings-Bank of the South-7490 | 45,436.68 |
| Total Checking/Savings | 240,094.09 |
| Other Current Assets | |
| *Undeposited Funds | |
| Undeposited Funds | (3,325,496.71) |
| *Undeposited Funds - Other | 3,509,027.49 |
| Total *Undeposited Funds | 183,530.78 |
| HRA Escrow Account | 5,011.84 |
| Inventory Asset | 2,091.16 |
| Total Other Current Assets | 190,633.78 |
| Total Current Assets | 430,727.87 |
| Fixed Assets | |
| Equipment and Machinery | 13,641.40 |
| Furniture and Fixtures | 300.00 |
| Leasehold Imprv-9th Ave. | 16,156.60 |
| zAccum. Depreciation | (16,435.40) |
| Total Fixed Assets | 13,662.60 |
| Other Assets | |
| Dial World Deposit | 2,500.00 |
| Lease Deposit-Innerlight | 2,365.00 |
| Southern Bell Deposit | 5,000.00 |
| Utility Deposit-9th Ave. | 600.00 |
| Total Other Assets | 10,465.00 |
| TOTAL ASSETS | 454,855.47 |
| LIABILITIES & EQUITY | |
| Liabilities | |
| Current Liabilities | |
| Accounts Payable | |
| Accounts Payable | 73,649.15 ✓ |
| Total Accounts Payable | 73,649.15 ✓ |
| Other Current Liabilities | |
| HRA Escrow Payables | 5,011.84 — |
| Sales Tax Payable | 7,928.98 — |
| Total Other Current Liabilities | 12,940.82 |
| Total Current Liabilities | 86,589.97 |
| Total Liabilities | 86,589.97 |
| Equity | |
| Capital Stock | 100.00 ✓ |
| Distribution | (237,656.00) — |
| Retained Earnings | 646,240.75 ✓ |
| Net Income | (40,419.25) — |
| Total Equity | 368,265.50 |
| TOTAL LIABILITIES & EQUITY | 454,855.47 |

Express Phone Service, Inc.
Statement of Revenues and Expenses-Income Tax Basis
For the Year Ended December 31, 2006

| | Jan - Dec 06 |
|---------------------------------|---------------------|
| Ordinary Income/Expense | |
| Income | |
| CABS | 37,221.28 ✓ |
| Coinstar Set Up | 179.94 ✓ |
| Collection Allowance/Adjustment | 557.88 ✓ |
| Commission In | |
| Cell Cards of IL | 2,219.77 |
| Echostar - DishNetwork | 258.00 |
| Empasys | 3,022.30 |
| Hot Spot Commissions Citynet | 26.36 |
| Total Commission In | 5,526.43 ✓ |
| Sales | |
| Call52.com | 1,085.00 ✓ |
| Communications Fees & Services | 223,071.41 ✓ |
| Internet Service Provider (ISP) | 15,114.41 ✓ |
| Long Distance | 17,774.93 ✓ |
| NSF Fees | 872.95 ✓ |
| NSF Payment | (2,516.45) ✓ |
| Pagers | |
| Pager Usage | 6,992.13 |
| Total Pagers | 6,992.13 ✓ |
| Phone Cards | 899.67 ✓ |
| Phone Service-Residential | 1,148,802.17 ✓ |
| Phone Service Business | 480.94 ✓ |
| Voice Mail | 19.13 ✓ |
| Wire Maintenance | 351.49 ✓ |
| Total Sales | 1,412,947.78 |
| Total Income | 1,456,433.31 |
| Cost of Goods Sold | |
| Cost of Goods Sold | |
| Call52.com Calling Cards | 0.00 ✓ |
| Citynet | 4,215.82 ✓ |
| Dish Network Satellite TV | 99.01 ✓ |
| Internet Service Provider (ISP) | 11,331.75 ✓ |
| Pagers | |
| Usage | 6,329.67 |
| Total Pagers | 6,329.67 ✓ |
| Phone Cards | |
| Usage | 839.24 |
| Phone Cards - Other | 1,555.90 |
| Total Phone Cards | 2,395.14 ✓ |
| Phone Credits | |
| 2005 Promo Credits | (41,869.22) |
| 2006 Promo Credits | (60,635.77) |
| Credit Adjustments BST | (15,007.38) |
| Total Phone Credits | (117,512.37) ✓ |
| Phone Service | |
| Alabama | 24,926.82 |
| Florida | 957,544.14 |
| Mississippi | 21,323.58 |
| Phone Service - Other | (17,305.04) |
| Total Phone Service | 986,489.50 ✓ |

Express Phone Service, Inc.
Statement of Revenues and Expenses-Income Tax Basis
For the Year Ended December 31, 2006

| | Jan - Dec 06 |
|---------------------------------|-------------------|
| Postpay L/D Usage | 5,163.21 |
| Prepay L/D Usage | 28,078.33 |
| Voice mail | 6,423.06 |
| Cost of Goods Sold - Other | 64.12 |
| Total Cost of Goods Sold | 933,077.24 |
| Total COGS | 933,077.24 |
| Gross Profit | 523,356.07 |
| Expense | |
| Advertising | |
| Phones | 19,259.75 |
| Total Advertising | 19,259.75 |
| Automobile Expense | |
| Mileage | 3,169.74 |
| Repair/Maint | 1,577.23 |
| Total Automobile Expense | 4,746.97 |
| Bank Service Charges | 705.08 |
| Billing | |
| BillCo Service Bureau | 9,942.75 |
| H2O Billing Engine | 35,427.50 |
| Lost Key Promo | 15,956.79 |
| OSG Billing Services | 15,020.19 |
| Total Billing | 76,347.23 |
| CABS Billing Service | 7,614.34 |
| Citynet Express | |
| Office Expense | 387.29 |
| Supplies | 79.99 |
| Total Citynet Express | 467.28 |
| Commissions Paid | |
| Phone Service | 144,710.09 |
| Total Commissions Paid | 144,710.09 |
| Consulting Fees | 1,930.00 |
| Depreciation Expense | 1,455.00 |
| Dues and Subscriptions | 353.00 |
| Filing Fees | 1,391.00 |
| Insurance | |
| Auto | 3,538.53 |
| HRA | 4,780.00 |
| Medical/Dental | 5,555.72 |
| Property/Liability | 2,483.68 |
| Worker's Comp | 1,415.38 |
| Total Insurance | 17,773.31 |
| Licenses and Permits | 667.55 |
| Payroll | |
| Admin | 35,446.98 |
| Admin Taxes | 11,342.11 |
| Employee | 112,161.21 |
| Employee Taxes | 35,654.76 |
| Payroll Expense | 1,781.59 |
| Total Payroll | 196,386.65 |
| Postage and Delivery | 5,548.99 |
| Professional Fees | |
| Accounting | 2,075.00 |
| Legal Fees | 16,935.94 |
| Total Professional Fees | 19,010.94 |
| Recruiting | 489.74 |

Express Phone Service, Inc.
Statement of Revenues and Expenses-Income Tax Basis
For the Year Ended December 31, 2006

| | Jan - Dec 06 |
|-------------------------------|--------------------|
| Rent | |
| Tax | 2,009.25 |
| Rent - Other | 26,790.03 |
| Total Rent | 28,799.28 |
| Repairs | |
| Building Repairs | 514.74 |
| Computer Repairs | 656.81 |
| Total Repairs | 1,171.55 |
| Supplies | |
| Office | 15,407.59 |
| Total Supplies | 15,407.59 |
| Taxes | |
| Property | 141.98 |
| State | |
| Florida | 810.89 |
| Mississippi | 1,210.00 |
| State - Other | 220.00 |
| Total State | 2,240.89 |
| Total Taxes | 2,382.87 |
| Telephone | |
| Cellular/Paging | 1,554.66 |
| Internet Access | 1,866.00 |
| Toll Free | 718.73 |
| Telephone - Other | 8,120.07 |
| Total Telephone | 12,259.46 |
| Travel & Ent | |
| Entertainment | 30.00 |
| Meals | 953.52 |
| Travel | 2,968.48 |
| Travel & Ent - Other | 246.35 |
| Total Travel & Ent | 4,198.35 |
| Utilities | |
| Gas and Electric | 5,559.24 |
| Total Utilities | 5,559.24 |
| Total Expense | 568,655.26 |
| Net Ordinary Income | (45,299.19) |
| Other Income/Expense | |
| Other Income | |
| Interest Income | 1,179.50 |
| Other Income | 3,710.44 |
| Total Other Income | 4,889.94 |
| Other Expense | |
| Other Expenses | 10.00 |
| Total Other Expense | 10.00 |
| Net Other Income | 4,879.94 |
| Net Income | (40,419.25) |